

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

v.

SOPHIE KITSON,

Respondent.

No. C 14-04421 JSW

**ORDER DIRECTING  
PETITIONER TO SERVE  
RESPONDENT**

On December 4, 2014, Magistrate Judge Corley issued a report and recommendation regarding the United States Verified Petition to Enforce an IRS Summons. (Docket No. 9.) The following day the matter was reassigned to the undersigned Judge.

Judge Corley directed the United States to “promptly serve a copy of this Report and Recommendation on Respondent and to file proof of service with the Court.” As of the date of this Order, the United States has not a proof of service.

Accordingly, it is HEREBY ORDERED that the United States shall serve Respondent with a copy of the Report and Recommendation and with a copy of this Order, and it shall file proof of such service by no later than December 19, 2014. If the United States has not filed proof of service on Respondent by December 19, 2014, the Court shall deny the Report and Recommendation without prejudice to renewing its Petition before this Court.

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1 If the United States files proof of service by December 19, 2014, the Court shall reserve  
2 ruling on the Report and Recommendation until the time for objections has passed. *See* 28  
3 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b)(2); *see also* N.D. Civ. L.R. 72-3.

4 **IT IS SO ORDERED.**

5 Dated: December 12, 2014

  
JEFFREY S. WHITE  
UNITED STATES DISTRICT JUDGE